

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 3182 - SB 3088

February 7, 2012

SUMMARY OF BILL: Requires accounting manuals published by the local board of education for student body activity funds and other internal school funds accounting to be posted on the Internet.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- No increase in personnel or reduction in other budget items to upload this material.
- Any increase in local expenditures to post accounting manuals on local board of education websites will be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

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